No. L. 6180—Mi. 44-26-31, dated 3rd March 1927.

Under Section 23 (4) of the Municipal Regulation VII of 1906 as amended by Regulation IV of 1926, it is hereby notified that Mr. Abdul Khudus Sahib has been elected Vice-President of the Town Municipal Council, Hadinar.

No. L. 6181—Mi. 87-26-16, dated 3rd March 1927.

Under Sections 18A and 20 of the Mysore Municipal Regulation VII of 1906 as amended by Regulation IV of 1926, the following gentlemen are elected to fill up the two vacancies among the elected members of the Minor Municipal Council of Gundlupet in the Mysore District, consequent on the revision of the strength of the Municipal Council notified in No. L. 7261—Mi. 92-26-52, dated 17th November 1926:—

(1) Mr. G. C. Chikkahonnaiya.
(2) ,, B. Puttu Naika.

By Order,
R. RANGA RAO,
Secretary to Government,
General Department.

MYSORE CITY MUNICIPALITY.

Notice dated 1st March 1927.

Rules for the levy and collection of Municipal Taxes in the Mysore City.

The following revised rules framed under Section 46 (e) and (f) of the Mysore Municipal Regulation VII of 1906 for the levy and collection of Municipal Taxes in the Mysore City, and approved of in Government Proceedings No. L. 5024—Mi. 8-26-31, dated 25th January 1927 are herewith published for general information. These rules will come into force from 1st April 1927.

Rules under Section 46 (f).

1. *Taxes and exemptions.*—The Municipality shall levy the taxes and recognise the exemptions specified in Schedule A hereto annexed. The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the Schedule.

2. *How taxes may be collected.*—The taxes and imposts imposed by the Municipal Council or any of them, may be collected by the Municipality or other department either by their own agency or otherwise, as may from time to time seem expedient to them: but octroi duty shall be collected as provided in Rule 4A.

3. *Remissions.*—Subject to the sanction of the Municipal Council, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor person and in cases falling under Section 66 (2) of the Regulation.

4. *Claim for refund when not entertainable, within what period should be made.*—No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application thereto is made in writing within ninety days after the expiry of the year to which the claim relates.

4A. *Octroi refunds.*—Octroi refunds shall be regulated by bye-laws framed separately under Section 66 (k) of the Regulation.

5. *Payment of refund when not to be made.*—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised. In such notice, the period within which the refund must be demanded shall be always stated.

6. *Order for payment of refund to be written on bill form.*—Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Chief Officer, Revenue Officer or other officer authorised by the President.

7. *Refund on account of vacancy of buildings and lands.*—Refund on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 68 of the Regulation.

8. *Refund of amount paid on account of animal and vehicle tax.*—Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid,—

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year,

(*b*) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half-year,

(*c*) if the animal has been during the whole of the half-year in any institution for the reception of infirm or disused animals or if the animal certified by a Veterinary Surgeon to have been unfit for use, has not been used during the half-year.

Provided that due notice in writing shall have been given to the Municipality of th vehicle or animal having been disposed of or having ceased to be used.

9. *Method of calculating liability to tax.*—When a person has owned or had charge of two or more vehicles or two or more animals of the same description *each at different periods in one half-year*, he shall be deemed to have owned or had charge of one vehicle or one animal only, as the case may be, for the aggregate number of days in the said two or more periods.

10. *Vehicles or animals changing hands.*—If a half-year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year.

11. *Liability of transfer and transferee to rates and cesses until notice is given.*—When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises.

12. *Person liable in case of death.*—In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President, who, on being satisfied, shall enter the name of such transferee of title as owner in the Assessment List. In case of two or more persons preferring rival claims to the same property, the President or other officer empowered in this behalf may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit. If at any time after a decision by such officer or the Managing Committee, as the case may be, any person produces aprobates letters of administration, a decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered.

13. *Entry in Assessment List of Sub-Division.*—Where any property is sub-divided on application being made to the Municipality intimating such sub-division, the Municipality shall, unless they see any objection to the same, cause each sub-division to be entered in the Assessment List as if it was separate property.

14. *How bills prepared and issued.*—All bills under Section 82 (1) shall be prepared from the Assessment Lists and from information obtained by process in accordance with bye-laws under Section 48 (i) and shall be issued under the signature of the President or other officer authorized in this behalf.

15. *Who to dispose of objections to Municipal bills.*—The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (1).

Below each petition of objection, he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay.

16. *Suspension of process for recovery when notice of vacancy received.*—When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

17. *Owner should give notice of re-occuvation.*—When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period.

18. *Notice fees.*—For every notice of demand issued under Sub-Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates:—

A fee of one anna if the amount due is less than Rs. 5.
Do two annas if the amount due is not less than Rs. 5 but less than Rs. 10.
Do four annas if the amount due is not less than Rs. 10 but less than Rs. 50.
Do six annas if the amount due is not less than Rs. 50 but less than Rs. 100.
Do eight annas if the amount due is Rs. 100 and over.

19. *Warrant fees.*—For every distraint made under Sub-Section (4) of Section 83 of the Regulation, fees shall be levied at the following rates:—

A fee of four annas if the amount distrained for is less than Rs. 5				
Do	six do	do		is not less than Rs. 5 but less than Rs. 10
Do	eight do	do	do	Rs. 10 but less than Rs. 25
Do	one rupee	do	do	Rs. 25 but less than Rs. 50
Do	two rupees	do	do	Rs. 50 but less than Rs. 75
Do	three rupees	do	do	Rs. 75 but less than Rs. 100
Do	five do	do		is Rs. 100 and over.

Where persons are kept in charge of property distrained, an additional fee of four annas per peon for each day shall be levied.

20. *Maintenance rates.*—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (1) of Section 83 of the Regulations, namely :—

Serial No.	Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day	Cost of watering each head of live-stock per day or fraction of a day	Total
		Rs. a. p.		Rs. a. p.
1	Elephant	2 0 0	Included in the amount shown under Col. 3	3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Do. calf	0 2 0		0 2 0
5	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf ..	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 1 0
8	Kid	0 1 0		0 1 0
9	Horse	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or grown)	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kinds ...	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and recovers such live-stock within three hours from the time of their seizure.

Under Section 46(j).

21. *Where Municipal dues may be written off.*—Subject to the sanction of the Municipal Council, arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year, in the case of sums less than Rs. 5 and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and deligence and that the said due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

22. *When Managing Committee may remit distress fees.*—The Managing Committee may remit the whole or any part of any fee chargeable for distress—

(a) if the property distrained is found to be devoted to religious or charitable purposes ;

(b) if the person from whom any such fee is leviable is too poor to pay ;

(c) if a warrant has been issued against a wrong person ;

(d) if a bill presented is found to have been presented by mistake ;

(e) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake.

[*Vide* Rule 5 under Section 46 (j).]

.....District.....Refund Bill

No. of payee	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks

Certified that the amounts have been credited in the accounts as shown above.

Treasury Officer. *President.*